

**BOARD OF ACCOUNTANCY
MEETING MINUTES**

Meeting Date: November 10, 2015
Meeting Location: Central Conference Room, Gardiner, Maine
Time Meeting Began: 8:05 a.m.

CALL TO ORDER:

Chairman Tracy Harding called the meeting to order.

The following members were present:

Tracy Harding
Carl Chatto
Geoffrey Gattis
Brian Perkins
Michael Nickerson

The following staff was present: Catherine Carroll, Board Administrator
Michelle Lovering, Board Clerk

AAG Present: Robert Perkins

OLD BUSINESS:

A. Action of Board Minutes of the September 15, 2015 Meeting

A motion was made to accept the minutes as written.

Motion: Brian Perkins
Seconded: Geoffrey Gattis
Unanimous

COMPLAINT PRESENTATIONS:

A. 2013-ACC-9266

The respondent requested decreasing the amount of the fine the Board imposed in the January 2015 Decision and Order. After a discussion, a motion was made to deny the request.

Motion: Geoffrey Gattis
Seconded: Michael Nickerson
Unanimous

B. 2015-ACC-11418

The respondent prepared a return for the complainant who had moved from the United States (U.S.) to the United States territory, Virgin Islands (U.S.V.I.), in the middle of a tax year. The respondent allegedly did not file all of the required tax return forms on the complainant's behalf. Specifically, the allocation form(s)

were necessary to prorate taxes due to the U.S. and U.S.V.I. The board referred the matter for a hearing concerning whether the respondent filed the complainant's initial return in error, filed the complainant's amended return in error and failed to understand the U.S.V.I. tax code.

Motion: Carl Chatto
Seconded: Brian Perkins
Favored: Tracy Harding
Abstained: Michael Nickerson
Motion carried.

A motion was made to offer a consent agreement for lack of due care in undertaking the assignment of filing returns to the U.S.V.I.

Motion: Carl Chatto
Seconded: Brian Perkins
Favored: Tracy Harding
Abstained: Michael Nickerson
Motion carried.

C. 2015-ACC-11554

After reviewing and discussing the complaint, a motion was made to have Robert Perkins further investigate an apparent contradiction in responses from the respondent regarding "efiling" returns.

Motioned: Carl Chatto
Seconded: Geoffrey Gattis
Favored: Tracy Harding
Abstained: Michael Nickerson and Brian Perkins
Motion carried.

D. 2015-ACC-11356

After reviewing and discussing the complaint, a motion was made to dismiss the complaint and send a letter of guidance to the respondent noting his poor communications, or lack thereof, with the complainant on timely filing returns. The letter of guidance is to remain in the respondent's license file for six months.

Motion: Brian Perkins
Seconded: Carl Chatto
Favored: Tracy Harding
Abstained: Michael Nickerson
Motion carried.

ADMINISTRATORS REPORT:

A. Failing to meet the requirements of continuing professional education pursuant to 32 M.R.S. §12233 "Continuing Education Requirements for Renewal"

Catherine Carroll discussed with the Board their interpretation of the statutory provision that addresses applicants failing to meet the continuing education requirements at the time of license renewal and asked

for guidance on enforcing this provision. The Board's statute gives authority to defer continuing education completion dates, however, lacks specific criteria in its rules that give just cause to defer completion dates.

B. NTS validation period

The Board decided to stay with the six month time frame for exam candidates to sign up to take up to four parts of the CPA exam. The board carefully considered extending the time frame to nine months and consulted with NASBA, the Maine Society of CPAs and the academic community on the possibly changing the time frame. The Board concluded that Maine's well-established six month time frame is consistent with the majority of the jurisdictions in the United States and its territories, who strive for uniformity in examination and licensing requirements, and that the time frame should remain in place if and until it develops into a widespread problem. The Board expressed appreciation for having the opportunity to thoroughly analyze this particular aspect of examination services provided to prospective CPAs.

Motion: Michael Nickerson

Seconded: Brian Perkins

Unanimous

OTHER BUSINESS:

Michael Nickerson briefed the Board on his participation in the annual NASBA meeting:

- The CPA examination will be overhauled in 2017.
- Peer Review
- Enforcement
- Proposed CPE standards to include nano and blended learning.

ADJOURNMENT:

The meeting adjourned at 11:15 a.m.

Respectfully submitted,

Michelle Lovering
Board Clerk